

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT AGENCY

Standard Office Building

Decatur 12, Illinois

45-CA-13

March 6, 1945

To: All County AAA Chairmen

From: John F. Bicket, Acting Chairman, Illinois AAA Committee

Subject: Revised Part VI - NCR-704

Attached is a revision of Part VI of your procedure, NCR-704, Revised, governing the completion of Forms NCR-County No. 13, NCR-County No. 17, and NCR-County No. 19.

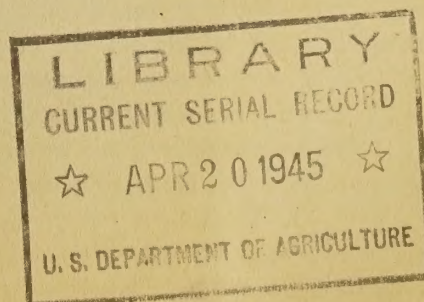
As regards the Forms NCR-County No. 13 and NCR-County No. 19, we do not think that you will have any difficulty in complying explicitly with instructions as set forth therein. However, in the completion of Form NCR-County No. 17, you do have a rather decided change.

On Page 38, Item 5 (b) - "This entry will include the amount of all checks for the current month which have not been cashed, as well as outstanding checks from previous payrolls." This is a rather decided deviation from the previous procedure, and care should be taken that this directive is complied with.

It is no longer necessary to list outstanding checks on the back of Form NCR-County No. 17. However, the bank certification as to the entry in Line 8 will be continued.

John F. Bicket

Attachment
Ill.-4214



UNITED STATES DEPARTMENT OF AGRICULTURE

ADMINISTRATIVE AND STATISTICAL DIVISION

Department Office Building
Washington, D. C.

March 6, 1935

15-25-15

To: All County AAA Chairmen
From: John F. Buckel, Acting Chairman, Illinois AAA Committee
Subject: Revised Part VI - NCR-701

Attached is a revision of Part VI of your procedure, NCR-701, covering the compilation of forms NCR-County No. 17, NCR-County No. 17, and NCR-County No. 17.

As regards the forms NCR-County No. 17 and NCR-County No. 17, we do not think that you will have any difficulty in complying with the instructions as set forth therein. However, in the compilation of forms NCR-County No. 17, you do have a rather considerable change.

In Part 5B, Item 2 (b) "This entry will include the amount of all checks for the current month which have not been cashed, as well as outstanding checks from previous periods." This is a rather detailed deviation from the previous procedure, and care should be taken that this directive is applied correctly.

It is no longer necessary to list outstanding checks on the form of form NCR-County No. 17. However, the bank certification as to the entry in line 5 will be continued.

John F. Buckel

Attachment
111-1211

Part VI. Treasurer's Records

Form NCR-County No. 13, County Agricultural Conservation Association
Monthly Summary of Expenditures and Collections

Purpose. This form will be used to show monthly a distribution of association expenses by title, objective classification, program and by certain activities which are reimbursable. A distribution of collections will also be shown on the form.

Preparation of Form. Form NCR-County No. 13, revised November 10, 1943, (Printed Form) shall be prepared in duplicate.

1. Enter in the heading of the form in the spaces provided therefor, the names of the county, State, month, and the year for which the form is being prepared.

2. Entries in the body of the form. The information required for summarizing personal service and travel expense will be obtained each month from the approved Forms NCR-County No. 12 (Form NCR-County No. 12 will presently be replaced by Form AAA-420). The information required for summarizing other expenses will be obtained from the approved invoices for the month. Entries for personal service expense shall be made in the appropriate column and opposite the appropriate activity; such activity being shown by symbol on Form NCR-County No. 12 as follows:

ACP	- Agricultural Conservation Program
CI	- Crop Insurance
SU	- Sugar Program
DF	- CCC-Dairy Feed Price Adjustment Program
CCC-N	- CCC-Non-Reimbursable Programs
CCC-R	- CCC-Reimbursable Programs
RACC	- Regional Agricultural Credit Corporation-Reimbursable
SS	- Special Services
GMS	- Conservation Materials and Services

Number Persons. Enter on the line "Number Persons" the number of persons working under the particular title shown in the heading of the form. The total entry, column (f), shall be the sum of the individual column entries less any duplications in the cases where an individual has worked under more than one title, or in case a person submits a reclaim or supplemental claim for additional time. The "Total Personal Service" column entry will thus reflect the actual number of persons who have worked for the association and will be in agreement with the number of claimants for personal services as shown on Forms ACP-9 and ACP-10 for the month.

All claims for personal services on Forms ACP-9 and ACP-10 shall be entered opposite the appropriate activity in Lines 1 through 15 in Columns (b), (c), (d), and (e). Care shall be exercised to insure distributions of amounts to the proper column. Enter in Column (b) all amounts claimed for personal services by county committeemen except that amounts claimed by a county committeeman on Forms ACP-9 and ACP-10, as a delegate to the county convention, as a review committeeman, as a referendum committeeman, or as a day laborer, shall be entered in Column (e).

Enter in Column (c) all amounts claimed for personal services by community committeemen except that amounts claimed by a community committeeman on Forms ACP-9

and ACP-10 as a delegate to the county convention, as a review committeeman, as a referendum committeeman, or as a day laborer shall be entered in Column (e). Note that performance checking by community committeemen will now be included in Column (c).

Enter in Column (d) all amounts claimed for personal services under the titles secretary-treasurer, secretary, treasurer, chief clerk, office manager, and office assistants.

Enter in Column (e) all amounts claimed for personal services under the titles county committee assistant and community committee assistant when the claimant is not an elected county or community committeeman, delegate to the county convention, review committeeman, referendum committeeman, day laborer, or any other approved title not specifically provided for in Columns (b), (c), and (d).

Enter in Column (f) the total of personal services for each activity.

Line 1, ACP. The entries in Line 1 shall include:

- a. All claims for personal services in connection with the Agricultural Conservation Program including claims in connection with conservation materials and services except those claims chargeable to the conservation materials allotment as indicated in Line 15 below.
- b. Claims for personal services in connection with the Marketing Quota Program, Parity Payments, Election Meetings, Crop Goals, and Farm Plan Sheets.
- c. Claims for personal services of the county committee chairman or acting chairman in connection with attendance at USDA War Board meetings.
- d. Claims for personal services incurred in connection with fumigating farm-stored grains.
- e. All claims for "Leave with Pay", to be included with entry in Column (d).
- f. Claims for rent and maintenance of office, heat, utilities, telephone service charges, and any other general operating expense except for the proportionate amount of the above enumerated expenses which are chargeable to Special Services as provided for under "Special Services".
- g. Claims for supplies, equipment, toll calls and telegrams, in connection with the above enumerated programs.
- h. Claims for travel in connection with the above activities as indicated under Travel, Page 37.

Breakdown of Personal Service Expenditures in Line 1, ACP. The entries in Line 1, Columns (b), (c), (d), (e), and (f) shall be broken down to show: 1. The cost of preparing and completing farm plans, 2. The cost in connection with checking performance, 3. All other ACP personal service expense not included in 1 and 2 above. The above information shall be shown in the spaces provided in the lower left-hand corner of the form. The total of the column entries in the lower left-hand corner of the form shall in each instance equal the column entry in Line 1 ACP above.

Line 2, Crop Insurance. The entries in Line 2 shall include claims for personal services, travel, and "other expense" in connection with the Crop Insurance Program.

Line 3, Sugar. The entries in Line 3 shall include claims for personal services, travel, and other expense in connection with the Sugar Program.

Line 4, CCC-Dairy Feed Price Adjustment Program. The entries in Line 4 shall include claims for personal services and other expense in connection with the CCC Dairy Feed Price Adjustment Program. No claim for travel shall be charged to this program.

Line 5, CCC-Non-Reimbursable. The entries in Line 5 shall include claims for personal services, travel, and other expense in connection with Commodity Loans, as defined on Page 16 and including any other CCC programs for which fees are collected except the Feed Wheat Sales Program. Expense claims in connection with the Feed Wheat Sales Program shall be included with the entries in Line 9, CCC-Reimbursable.

Lines 6, 7, and 8, leave blank.

Line 9, CCC-Reimbursable. The entries in Line 9 shall include claims for personal services and travel in connection with CCC-Reimbursable Programs as defined on Page 17. Line 9 shall also include other expense in connection with the erection and maintenance of CCC bins or in connection with the purchase, assembly, repair, and maintenance of CCC equipment, and including the expense in connection with handling and conditioning of CCC-owned commodities. In case a contractor is engaged by a county committee to erect bins or handle or condition CCC-owned commodities within a county, the cost of labor engaged by the contractor will be included in the contractor's bill, and included in the entry in Column (h). This entry shall also include claims for other expense in connection with the Feed Wheat Sales Program.

Line 10, RACC-Reimbursable. The entries in Line 10 shall include claims for personal services, travel, and other expense in connection with servicing RACC loans.

Line 11, Special Services. The entries in Line 11 shall include claims for personal services and travel for all work in connection with "Special Services". Do not include claims for work in connection with crop goals and Farm Plan Sheets or claims of the county committee chairman or of the acting chairman in attending USDA War Board meetings since the amount of such claims shall be entered in Line 1. Personal service claims will not be made for the time of association personnel when serving on the County Farm Rationing Committee. This line shall also include in Column (h) other expense fairly chargeable to Special Services which shall be determined as follows:

1. Office Rent and Maintenance.

To determine the amount of the office rent, heat, utility, and maintenance expense to be charged to Special Services the following method will be used:

- a. If, because of Special Service activities, it was necessary to acquire added floor space, the cost of the added space will be charged to Special Services.

b. If the office was moved from "rent free" quarters because of Special Service activities, one-half of the rent will be charged to Special Services.

c. If an association were considering moving their office to reduce expenses and because of Special Service activities did not move, the difference between the present rent and what the new quarters would cost is to be charged to Special Services.

d. Heat, utility, and maintenance costs in the same proportion as office rent.

2. Telephone.

No share of the telephone rent or installation cost will be charged to Special Services unless additional telephones have been installed for the Special Services. All toll calls and telegrams pertaining to Special Services will be charged to Special Services.

3. Equipment, Supplies, and Miscellaneous.

The actual cost of any equipment, supplies, or miscellaneous items purchased for Special Services.

Lines 12, 13, and 14, leave blank.

Line 15, Conservation Materials and Services. The entries in Line 15 shall include claims for personal services and travel in connection with conservation materials and services incurred in the actual handling of the materials; inspecting, sampling, testing, grading, or otherwise determining that such materials meet contract specifications; storage and distribution of materials including reassignment from one farm to another. The entries shall also include the cost of services such as line running, staking out, and inspecting livestock dams in the various states as indicated in NCR-960. This will include expense incurred in connection with visits to a farm for the purpose of determining that materials and services meet contract specifications. It does not include farm visit expense for the purpose of discussing the program, taking orders, or checking performance to determine a farmer's payment. Such expense shall be entered in Line 1.

Line 15 shall also include in Column (h) all claims for other expenses in connection with conservation materials or services such as the cost of supplies or equipment actually used in connection with cleaning or inspection, sampling, testing, grading, or otherwise determining that conservation materials or services meet contract specifications; transportation expense including trucking, demurrage, storage in transit, salvaging costs, and other related expenses; distribution and local delivery expenses incident to weighing out, delivery to farm or field or reassignment from one farm to another; and the total amount of the claim(s) on Form ACP-9 representing refunds to farmers and transmittal to the State Office of the amount received in connection with providing conservation materials.

Claims for general administration and clerical work performed in the association office shall not be included even though the work performed is in connection with conservation materials and services. Such expense shall be included with the entry in Line 1.

Travel. -- The amount of travel expense to be charged to a program shall be proportionate to the ratio that the sum of the claims for personal services in Columns (b) and (e) under the program is to the total of the claims for personal services in Columns (b) and (e) under all programs excluding Dairy Feed.

If the following computations are made in the order indicated, the association should have no difficulty in making the proper distribution of travel expense:

1. Deduct the entries in Line 4, Columns (b) and (e), from the entries in Line 16, Columns (b) and (e).
2. Add the new totals obtained in 1.
3. For any one program as for example for ACP, add the entries in Line 1, ACP, in Columns (b) and (e).
4. Divide the sum obtained in 3 by the sum obtained in 2 to find the percent of total travel expense chargeable to ACP.
5. Multiply the total travel expense for the month by the percent obtained in 4.
6. Enter the result obtained in 5 on Form NCR-County No. 13, Line 1, Column (g).

Repeat the above steps for each program except Dairy Feed. The sum of the individual program entries for travel expense must equal the total of travel claimed on Forms NCR-County No. 12 for the month.

Collections. -- Collections received by the county association and included in the entry in Line 1.(c) of Form ACP-8 shall be entered in Column (j) opposite the activity to which the collection pertains, except that collections in case of under-tax, although shown on Form NCR-County No. 23, shall not be included on Form NCR-County No. 13. The amount reported in Column (j) for any activity must be in agreement with the amount(s) reported on Form NCR-County No. 23 for such activity.

Refunds of Over-Collections. -- Refunds by the a ssociations of over-collections shall be entered in Column (h) opposite the appropriate activity.

After the above entries have been made the amounts shall be totaled horizontally and vertically.

After all entries have been made on the form, the entries shall be checked for accuracy against the entries on Forms ACP-9 and ACP-10, invoices, and collection receipts.

The treasurer and chairman shall sign the original and copy in the spaces provided therefor.

Forward the original and copy to the State Office with Form ACP-8 and related forms for the month.

FORM NCR-COUNTY NO. 17, BANK RECONCILIATION

Purpose. -- Form NCR-County No. 17 is designed to reconcile all receipts and disbursements made by the association's treasurer during the month with the bank balance at the end of the month.

At the end of each month after completing the preparation of the regular monthly expense vouchers and related forms, the treasurer of the association shall prepare Form NCR-County No. 17 in duplicate. The original shall be transmitted to the State Office with the monthly expense account, and the copy shall be filed in the association office.

Preparation of Form. -- Enter in the heading of the form in the spaces provided therefor the name of the county, State, and the last date of the month for which the form is being prepared.

Item 1. Enter the balance on hand as of the last day of the previous month. Item 1 should always be the same as Item 9 of Form NCR-County No. 17 prepared for the previous month.

Item 2. Enter the amount of the United States Treasury check or checks deposited during the month.

Item 3. Enter the total amount of collections deposited during the month as reported on Line 1 (c) of Form ACP-8.

Item 4. Enter the total of the entries in Items 1 to 3, inclusive.

Item 5 (a). Enter total of cancelled checks returned to the association treasurer by the bank during the month. Also include in this entry the amount of any debit made by the bank against the account of the association for service charges. This amount will be claimed on the expense account for the following month.

Item 5 (b). Enter the total of all association checks issued by the treasurer which have not been cancelled by the bank and returned to the association treasurer. Normally the total of the personal service claims entered on Forms ACP-9 and ACP-10 for the current month will be included in this entry.

Item 6 (a). Enter the total of taxes withheld from payments for which an association check payable to the Collector of Internal Revenue has not been issued.

Item 6 (b). Enter the total of unobligated funds on hand. This will be the entry in Item 4 minus the entries in 5 (a), 5 (b), and 6 (a).

Item 7. Enter the total of 5 (a) and 5 (b) plus 6 (a) and 6 (b). This entry should equal the entry in Item 4.

Item 8. Enter the balance shown on the Statement received from the bank for the month for which the Form NCR-County No. 17 is being prepared. It will be the responsibility of the association treasurer to secure a monthly statement from the bank in which the association's account is maintained. The date shown in this item must agree with the date of the last transaction shown on the bank statement.